

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
THURSDAY, JULY 7, 2016  
9:00 A.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Public Hearing Room of the Ada County Courthouse Complex to act on the following items. Staff members present were: Bob McQuade, Tim Tallman, Elliot Graham, Yelena Miller, and Erica Taggart, Assessor's Office. Minutes Recorder: Angel Dicus.

**I. IN THE MATTER OF CALL TO ORDER:**

Commissioner Jim Tibbs called the hearing to order at 9:00 a.m.

**II. IN THE MATTER OF ROLL CALL:**

Commissioners Jim Tibbs, Rick Yzaguirre and David L. Case were present.

**III. IN THE MATTER OF CHANGES TO THE AGENDA:**

There were no changes to the agenda.

**IV. UNFINISHED BUSINESS:**

**- VALUATION APPEALS**

- Hearings (*Tabled from 7/5/16*)

- 9:00 Hyatt Randall R8226671040

Appraiser E. Graham was present. He stated he performed an inspection of the residence and recommended modifying the improvement to \$304,600, leaving the land valued at \$130,000 for a total value of \$434,600.

**ACTION: D. CASE MOVED TO REMOVE THE UNFINISHED BUSINESS FROM THE TABLE FOR CONSIDERATION. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFIED VALUATION ON PARCEL NUMBER R8226671040 TO \$130,000 ON THE LAND, AND \$304,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$434,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**V. IN THE MATTER OF NEW BUSINESS:**

**1. HOMEOWNER'S EXEMPTION APPEAL (*Authorize Chairman to Sign*)**

- 10:00 Love Errin & Daniel R8584500710

*[E. Love and Staff were sworn in for testimony.]*

Appellant and E. Taggart were present.

Appellant stated her name for the record and presented testimony. She advised she submitted the Homeowner's Exemption Application to the Assessor's office, but was advised that she did not qualify for the exemption.

E. Taggart stated her name for the record and presented the Staff report. She explained the statute and advised that the home must be occupied by April 15 to qualify.

The parties discussed the statutory requirements.

J. Tibbs inquired if Pioneer Title had access to view homeowner's exemption status. E. Taggart confirmed they do.

The parties discussed verifying the title company's access and lack of communication with Appellant.

**ACTION: D. CASE MOVED TO DENY THE HOMEOWNER'S EXEMPTION FOR PARCEL NO. R8584500710, BASED ON THE REASONS STATED TODAY. R. YZAGUIRRE SECONDED.**

**ACTION: D. CASE AMENDED HIS MOTION TO AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD.**

**DISCUSSION: J. TIBBS THANKED APPELLANT FOR HER TESTIMONY. THE PARTIES DISCUSSED WHAT STEPS TO TAKE FOR NEXT YEAR'S EXEMPTION.**

**ACTION: D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

## **2. VALUATION APPEALS**

*J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.*

*[Staff and several unidentified people were sworn in.]*

### **a. Hearings**

**- Smith Davie S1116121250**

Appraiser C. Church stated Appellant withdrew his application.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1116121250; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

### **a. Changes / No Hearing (8)**

**(ALL APPROVED)**

1. Amthor Granger	R2328780310
2. Becia Celeste Marie & William	R9511380171
3. Frost Gary	R1744000230
4. Hill Jason C	R5181280190
5. Mccracken Dennis R	R1754002270
6. Msci 2007-Hq12 Industrial 37 L	R2734520345
7. Newberry Paula R	R0988770130
8. Query Andrew	R8191505755

**b. No Changes / No Hearing (6)****(ALL APPROVED)**

1.	Blank Theodore	R5315000068
2.	Gibson Rachel	R7335570370
3.	Gude Gloria J	R5299001370
4.	Islamic Community of Bosniaks	R3610220163
5.	Mcmullen Gerald	R5207000745
6.	Wills Kedrick R	R1079950130

**c. Withdrawn (20)****(ALL APPROVED)**

1.	Damico Gregory	S1014427842
2.	Knoll Jeff	R4885160120
3.	Smith David	S0619336441
4.	Smith David	S0524438600
5.	Smith David	R2893850010
6.	Smith David	R2568240050
7.	Smith David	R2568240040
8.	Smith David	R2568240020
9.	Smith David	R7104000130
10.	Smith David	R9714000130
11.	Smith David	R8886150010
12.	Smith David	R0525790040
13.	Smith David	R0525790142
14.	Smith David	R2243380050
15.	Smith David	R3037470042
16.	Smith David	R2243380150
17.	Smith David	S1023244722
18.	Smith David	R7192000082
19.	Smith David	R0525790190
20.	Smith David	R3037470045

**3. BOE ADJUSTMENTS (165) (Authorize Chairman to Sign)****(ALL APPROVED)**

1.	Steelwood Enterprises LLC	R1820970090
2.	Steelwood Enterprises LLC	R1820970070
3.	Steelwood Enterprises LLC	R1820970100
4.	Steelwood Enterprises LLC	R1820960310
5.	Bowen Rhys	R2734250310
6.	Newman Sandra Lee	R7686320470
7.	Alberta Company	R7777805812
8.	Idaho Camera Inc	R7777808013
9.	Hoppie LLC	R3727000150
10.	Ihc Properties LLC	R8100004007
11.	Walgreen Drug Stores	P1WALGRNS04
12.	Walgreen Drug Stores	P1WALGRNS06
13.	Walgreen Drug Stores	P1WALGRNS08
14.	Walgreen Drug Stores	P1WALGRNS10
15.	Walgreen Drug Stores	P1WALGRNS13
16.	Walgreen Drug Stores	P1WALGRNS14
17.	East Thirty Seventh Street LLC	R2734520174
18.	Gupta Arun K	S1015223200
19.	Pleasant Valley South LLC	R2391220010
20.	Raddatz Stephen R	R8039190360
21.	Clc Trust	S1035141908
22.	Mcfall Warren T & Marjory R Re	R5254000231
23.	Hoffer Randy	R6972750130
24.	Hoffer Randy	R9441000282
25.	Hoffer Randy	R2734502668
26.	Hoffer Randy	R2734502400
27.	Hammond Richard P	R8037300030
28.	Sedlacek Richard A	R7104001710
29.	Lenz Street Enterprises LLC	R1013002656
30.	Allred Kim Bryon	S0430141800
31.	Stottlemeyer Rodney V	R2376180140
32.	Olmstead Richard D	R2847060070
33.	Eldridge Kenneth J	R6905500040

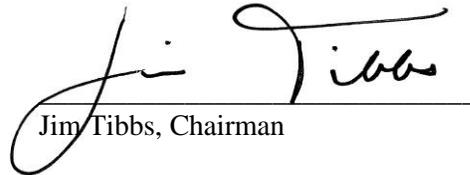
34.	Sedlacek Richard A	R5124530110
35.	Sheppard Richard E & Linda L T	R7476730170
36.	Lukashonok Vladimir	R2958240850
37.	Warr Victor	S0405315350
38.	Davis David & Norma Family Tru	R7051430050
39.	Telford James M	S0326336526
40.	Mahy Trust	R9048110160
41.	Scripps Family Revocable Livin	S1011438400
42.	Boehm John E	S0225241325
43.	Glenn Margaret L	R2039250440
44.	Humphries Family Partnership	R1179370105
45.	Kimberlin Living Trust 4-5-200	R3369340010
46.	Sawtooth Investment LLC	S0633141880
47.	Semiconductor Components Indus	P1APTINA+01
48.	Crosby James Francis	R0054003300
49.	Logan Erin	R2105000233
50.	Mcginnis Randy	R7334180133
51.	Alves Melanie	R8079230050
52.	Harris Corp -Exelis Adsb	P7HARRCOR13
53.	Doran Brian Edward	S0901122355
54.	Brunlinger William P & Carol J	R8048013700
55.	Stone William J	R0885710240
56.	Estrel Denise	R0054003006
57.	Belodoff Howard A	R5134030260
58.	Litster Joseph D &	R5315001140
59.	Loisate Steven A	R9294350180
60.	Demeyer Diana	R6875800290
61.	Burns Emily M	R5130003862
62.	4345 Linder Road LLC	S0435141800
63.	Parkview Homes LLC	R0502210020
64.	Parkview Homes LLC	R0502210030
65.	Parkview Homes LLC	R0502210040
66.	Parkview Homes LLC	R0502210050
67.	Parkview Homes LLC	R0502210060
68.	Parkview Homes LLC	R0502210070
69.	Parkview Homes LLC	R0502210080
70.	Parkview Homes LLC	R0502210090
71.	Parkview Homes LLC	R0502210100
72.	Parkview Homes LLC	R0502210110
73.	Parkview Homes LLC	R0502210120
74.	Parkview Homes LLC	R0502210130
75.	S-Sixteen Limited Partnership	R2929910095
76.	Hartman Park Apartments LLC	S1007110235
77.	Boise Sugar Pine LLC	R1100000460
78.	Latah Village LLC	R8112003000
79.	Eagle Manor LLC	S0509336380
80.	Oppenheimer Douglas F	S1023438420
81.	Moyle Joseph A & Lynn S Trust	S0409438405
82.	Meyer Robert T	S0924213225
83.	Mcmillan Susan A	R6641110380
84.	Mcauslan Weston Andrew	R5299420530
85.	Phillips Jerene T	S0224449836
86.	Corddry John	R8037270480
87.	Rusev Janis	R9437190040
88.	Salwasser Gary E & Jo Lynne Li	S1015212450
89.	City Development Inc	S0527121003
90.	Philpott Properties LLC	R3582700020
91.	Philpott Properties LLC	R6890050007
92.	Nix Patrick A	R5443270400
93.	Newburn Donald C	R2858000166
94.	Allison Kirsten Ann	R2336001630
95.	Gabriel Ronald James	MFLEE942601
96.	Hoffman Eric L	R7536790440
97.	Lyda Daniel W	R0387250315
98.	Walker F Alan	R5702000385
99.	Zion's First National Bank	P1ZIONBNK04
100.	Zion's First National Bank	P1ZIONBNK01
101.	Wells Fargo Financial Leasing	P7WFFINL118

102. Fowler Ben Frank	MGOLD022703
103. Cassia Crossing LLC	S1018142340
104. Tucker Brent L	R3719182905
105. Knighthill LLC	R4995330010
106. Knighthill LLC	R4995330050
107. Knighthill LLC	R4995330040
108. Knighthill LLC	R4995330030
109. Stadler Joseph C	R7608140010
110. Owen Norbert Don	S0628336530
111. Stadler Joseph C	R7608140020
112. Lindorfer Kerry William	R1808500345
113. Tradewinds General Contracting	R1485770340
114. Berry Clint	R3482150665
115. Canon Financial Services Inc	P7CANOFI252
116. Canon Financial Services Inc	P7CANOFI253
117. Keybank National Association	P7KEYCRP233
118. Zasio Investments LLC	R4330120170
119. Zasio Investments LLC	R4330120180
120. Zasio Investments LLC	R4330130020
121. Jones Aaron	R1013004791
122. Dell Equipment Funding LP	P7DELLFND33
123. Ihc Properties LLC	R8100004014
124. Miracle Kenneth M Jr	R3581650060
125. Baumhoff Edward Oscar	R3699000210
126. Schreuder Jerry V	R7406001275
127. Roper Brandon Russell	R1808500310
128. Husney Adam	R9262000225
129. Eicher James P	R1013008872
130. Hawkins-Smith	R2405370070
131. Hawkins-Smith	R2405370060
132. Hawkins-Smith	R2405370050
133. Hawkins-Smith	R2405370040
134. Sharptail Summerfield LLC	S1007244434
135. Tres Compadres LLC	R7335250280
136. Phillippi Plaza Apartments LLC	R7780512682
137. Target Corporation	R8320270200
138. Parker/Bangerter LLC	R7085650070
139. Parker/Bangerter LLC	R7085650030
140. Austech Services LLC	R0879420030
141. Philpott Properties LLC	R4876160005
142. Philpott Properties LLC	R3582700010
143. Sivcovich Steve W	R0923000155
144. Italiano Corey	R1941430130
145. Johnson Sheldon E	R5820310170
146. Kearsley Brian	R5737760320
147. Tm Hospitality LLC	S1027233607
148. Bylinsky Darla Living Trust	R7101210200
149. Ferch Gregory E	R1387020050
150. Spaulding David Lance	R2024702050
151. Mccoy Craig G &	R3607600090
152. Klingler Douglas	R7655540050
153. Ream Blaine O	R0967620130
154. 1491 Travis LLC	R1333900011
155. Monks Jason	R3616240200
156. James Jayne	R5456500610
157. Century Properties LLC	R4239270040
158. Miller J Diane	MNASH042401
159. Barton Cheryl Lynne	MKITR812404
160. Cole Road Company LLC	S0536449055
161. Idaho State Board Of Education	R8048012190
162. CIT Finance LLC	P7CITFINL68
163. CIT Finance LLC	P7CITFINL01
164. CIT Finance LLC	P7CITFINL08
165. Schroeder Ronald Family Trust	R5070001860

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 8 PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE 6 PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 20 PARCELS AS LISTED UNDER "WITHDRAWN"; APPROVE THE 165 BOE ADJUSTMENTS AS LISTED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**V. IN THE MATTER OF ADJOURNMENT:**

There being no further business to come before the Board on this date, the meeting was adjourned at 1:02 p.m.

  
Jim Tibbs, Chairman

ATTEST:

  
Christopher D. Rich, Ada County Clerk